

USM-285 is a 5-part form. Fill

the form and print 5 copies. Sign as nee

and route as specified below.

U.S. Department of Justice
United States Marshals Service

PROCESS RECEIPT AND RETURN

See "Instructions for Service of Process by U.S. Marshal"

① ✓

PLAINTIFF UNITED STATES OF AMERICA	RECEIVED 2006 APR 28 P 1:10 DEBRA P. JACKSON U.S. DISTRICT COURT MIDDLE DISTRICT OF ALA.	COURT CASE NUMBER 1:06mc3297-MHT
DEFENDANT BARRY S. FORD		TYPE OF PROCESS Summons & Complaint

SERVE AT { NAME OF INDIVIDUAL, COMPANY, CORPORATION, ETC. TO SERVE OR DESCRIPTION OF PROPERTY TO SEIZE OR CONDEMN
BARRY S. FORD
ADDRESS (Street or RFD, Apartment No., City, State and ZIP Code)
1704 Trawick Road, Dothan, AL 36305-7136

SEND NOTICE OF SERVICE COPY TO REQUESTER AT NAME AND ADDRESS BELOW

R. RANDOLPH NEELEY
ASSISTANT U.S. ATTORNEY
ONE COURT SQUARE, SUITE 201
MONTGOMERY, AL 36104

Number of process to be served with this Form 285	1
Number of parties to be served in this case	2
Check for service on U.S.A.	

SPECIAL INSTRUCTIONS OR OTHER INFORMATION THAT WILL ASSIST IN EXPEDITING SERVICE (Include Business and Alternate Addresses, All Telephone Numbers, and Estimated Times Available for Service):

Fold

Fold

Signature of Attorney, other Originator requesting service on behalf of:

☒ PLAINTIFF
☐ DEFENDANT

 TELEPHONE NUMBER
(334) 223-7280

 DATE
4/26/06

SPACE BELOW FOR USE OF U.S. MARSHAL ONLY-- DO NOT WRITE BELOW THIS LINE

I acknowledge receipt for the total number of process indicated. (Sign only for USM 285 if more than one USM 285 is submitted)	Total Process	District of Origin No. 2	District to Serve No. 2	Signature of Authorized USMS Deputy or Clerk K. Chavez	Date 5/10/06
---	---------------	-----------------------------	----------------------------	---	-----------------

I hereby certify and return that I ☐ have personally served, ☐ have legal evidence of service, ☐ have executed as shown in "Remarks", the process described on the individual, company, corporation, etc., at the address shown above on the on the individual, company, corporation, etc. shown at the address inserted below.

☒ I hereby certify and return that I am unable to locate the individual, company, corporation, etc. named above (See remarks below)

Name and title of individual served (if not shown above)

☐ A person of suitable age and discretion then residing in defendant's usual place of abode

Address (complete only different than shown above)

5/26/06 Returned Unexecuted as Requested
by AUSA K. Neely

 Date 5/26/06 Time 08:30 ☒ am ☐ pm

Signature of U.S. Marshal or Deputy

Service Fee	Total Mileage Charges including endeavors)	Forwarding Fee	Total Charges	Advance Deposits	Amount owed to U.S. Marshal* or (Amount of Refund*)
					\$0.00

REMARKS: 5/16/2006 - Left Card with woman on Property - 4 hrs & 220 mile RT
5/25/06 RPRABR - AD One hour 1pm RETURNED 220 miles RT

PRINT 5 COPIES:

1. CLERK OF THE COURT
2. USMS RECORD
3. NOTICE OF SERVICE
4. BILLING STATEMENT*: To be returned to the U.S. Marshal with payment, if any amount is owed. Please remit promptly payable to U.S. Marshal.
5. ACKNOWLEDGMENT OF RECEIPT

PRIOR EDITIONS MAY BE USED

MAY 26 2006

 CLERK
U.S. DISTRICT COURT
MIDDLE DIST. OF ALA.

 Form USM-285
Rev. 12/15/80
Automated 01/00

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
SOUTHERN DIVISION

RECEIVED

2006 MAY -2 P 3: 42

UNITED STATES OF AMERICA,

Petitioner,

v.

BARRY S. FORD,

Respondent .

) Civil Action No.1:06mc3297

ATTEST. A True Copy. 5
Certified to _____
Clerk, U.S. District Court,
Middle District of Alabama

BY

Deputy Clerk

ORDER TO SHOW CAUSE

Upon the petition of the United States (Doc. No. 1), and the
declaration and summons attached thereto, it is hereby

ORDERED that respondent, Barry S. Ford, appear before the District Court of the United States for the Middle District of Alabama in that branch thereof presided over by the Honorable Myron H. Thompson, the undersigned, in the United States Courthouse, One Church Street, Montgomery, Alabama 36104 at 10:00 a.m. on the 9th day of June, 2006, at Courtroom 2-FMJ, to show cause why respondent should not be compelled to comply with the Internal Revenue Service summons served on respondent on November 9, 2004. It is further

ORDERED that a copy of this Order, together with the petition and exhibits thereto, be personally served on Barry S. Ford, by the U.S. Marshall service within thirty (30) days of the date of this Order. It is further

ORDERED within ten (10) days of service of copies of this Order, the petition and exhibits thereto, respondent shall file and

serve a written response to the petition. That if respondent has any defenses to present or motions to make in opposition to the petition, such defenses or motions, if any, shall be made in writing and filed with the Court, and copies served on the United States Attorney at least five (5) business days prior to the date of the show cause hearing. Only those issues raised by motion or brought into controversy by the responsive pleading shall be considered by the Court and any uncontested allegations in the petition shall be deemed admitted; and further

ORDERED that if respondent has no objection to compliance with the summons, respondent may, at least three (3) business days prior to the date of the show cause hearing, notify the clerk of this Court, in writing, with copies to the United States Attorney, of the fact that no response or appearance as ordered herein will be required.

Entered this 2nd day of May, 2006.

BY THE COURT:

/s/ Myron H. Thompson
UNITED STATES DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)
)
 Petitioner,)
)
 v.)
)
 BARRY S. FORD,)
)
 Respondent.)

Civil Action No.1:06mc3297

ORDER TO SHOW CAUSE

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ORDERED within ten (10) days of service of copies of this Order, the petition and exhibits thereto, respondent shall file and

RECEIVED
2006 MAY -2 P 3:42
U.S. DISTRICT COURT
MIDDLE DISTRICT
MONTGOMERY, ALABAMA

serve a written response to the petition. That if respondent has any defenses to present or motions to make in opposition to the petition, such defenses or motions, if any, shall be made in writing and filed with the Court, and copies served on the United States Attorney at least five (5) business days prior to the date of the show cause hearing. Only those issues raised by motion or brought into controversy by the responsive pleading shall be considered by the Court and any uncontested allegations in the petition shall be deemed admitted; and further

ORDERED that if respondent has no objection to compliance with the summons, respondent may, at least three (3) business days prior to the date of the show cause hearing, notify the clerk of this Court, in writing, with copies to the United States Attorney, of the fact that no response or appearance as ordered herein will be required.

Entered this 2nd day of May, 2006.

BY THE COURT:

/s/ Myron H. Thompson
UNITED STATES DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

2006 APR 28 P 1:09
UNITED STATES OF AMERICA,)
Petitioner,) DEBRA P. HACKETT, CLK
U.S. DISTRICT COURT
MIDDLE DISTRICT ALA.
v.) Civil Action No. 1:06mc3297-MHT
BARRY S. FORD,)
Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Brenda Cauley is a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Compliance Gulf States Area of the Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. section 301.7602-1.

3. The respondent, Barry S. Ford, resides at 1704 Trawick Road; Dothan, Alabama 36305-7136, within the jurisdiction of this Court.

4. Revenue Officer Brenda Cauley is conducting an investigation into the tax liability of Barry S. Ford for the following years: 1997, 1998, 1999, 2000 and 2001 as set forth in the Declarations of Revenue Officers Brenda Cauley and Michael L. Hicks attached hereto as Exhibits 1 and 2, respectively.

5. The respondent, Barry S. Ford, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On November 9, 2004, an Internal Revenue Service summons was issued by Revenue Officer Brenda Cauley directing the respondent, Barry S. Ford, to appear before Revenue Officer Brenda Cauley on November 30, 2004, at 10:00 a.m. to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was personally served on the respondent, Barry S. Ford, by Brenda Cauley, Revenue Officer, on November 9, 2004. The summons is attached hereto and incorporated herein as Exhibit 3.

7. On November 30, 2004, the respondent, Barry S. Ford, did not appear in response to the summons. Respondent's refusal to comply with the summons continues to date as set forth in the

Declarations of Revenue Officers Brenda Cauley and Michael L. Hicks attached hereto as Exhibit 1 and 2.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Barry S. Ford for the following years: 1997, 1998, 1999, 2000 and 2001 as is evidenced by the Declaration of Brenda Cauley attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Barry S. Ford, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Barry S. Ford, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as

is required and called for by the terms of the summons before Revenue Officer Brenda Cauley or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Brenda Cauley, or any other proper officer or employee of the Internal revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted this the 26th day of April, 2006.

LEURA G. CANARY
United States Attorney

By: 

R. RANDOLPH NEELEY
Assistant United States Attorney
Bar Number: 9083-E56R
Post Office Box 197
Montgomery, AL 36101-0197
Telephone No.: (334) 223-7280
Facsimile No.: (334) 223-7418
E-mail: rand.neeley@usdoj.gov

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

RECEIVED

UNITED STATES OF AMERICA,)
)
 Petitioner,)
)
 v.) Civil Action No.
)
 BARRY S. FORD,)
)
 Respondent.)

2006 APR 28 P 1:09

LEORA P. HACKETT, CLK
U.S. DISTRICT COURT
MIDDLE DISTRICT ALA

1:06mc3297-MHT

UNITED STATES
MARSHALS SERVICE
MIDDLE DISTRICT ALABAMA

2006 MAY -2 P 3:42

RECEIVED

DECLARATION

Brenda K. Cauley declares:

1. I am a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance Area 1, Internal Revenue Service.
2. In my capacity as a Revenue Officer, I am conducting an investigation into the tax liability of Barry S. Ford for the following years: 1997, 1998, 1999, 2000 and 2001.
3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on November 9, 2004, an Internal Revenue Service summons to Barry S. Ford, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 3.
4. In accordance with section 7603 of Title 26, U.S.C., on November 9, 2004, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the

Exhibit 1

respondent, Barry S. Ford, by personal delivery as evidenced in the certificate of service on the reverse side of the summons.

5. The summons requested Barry S. Ford's appearance on November 30, 2004.

6. On November 24, 2004 a letter was received from Barry S. Ford requesting the summons appearance date be changed from November 30, 2004 to December 7, 2004. I was out of the office on November 24, 2004 and November 25 was a legal holiday. I did not receive Barry S. Ford's letter until I returned to the office on November 29, 2004. Since there was no way to contact Barry S. Ford any other than by letter, I mailed him a letter by overnight delivery certified mail on November 29, 2004 in which I advised him that I could not change the summons appearance to December 7, 2004 but could change the summons appearance date to December 14, 2004 at 10:00 am.

7. On November 30, 2004, the respondent, Barry S. Ford, appeared in response to the summons. I advised him that on November 29, 2004, I had mailed him a letter, via overnight delivery, giving the new summons appearance date, December 14, 2004. A copy of the November 29, 2004 letter was given to Mr. Ford.

8. On December 10, 2004, I received a letter from

Mr. Ford dated December 8, 2004 requesting a rescheduling of the summons appearance date from December 14, 2004 to January 11 or 18, 2005.

9. I responded to the letter dated December 8, 2004 by mailing a letter to Mr. Ford, via certified mail on December 13, 2004, rescheduling the summons appearance date to January 18, 2005 at 10:00 A.M.

10. Mr. Ford did not claim the December 13, 2004 letter. On January 3, 2005, I sent him a Quick Note which contained a copy of the December 13, 2004 letter and also advised him of the January 18, 2005 appearance date in the body of the Quick Note.

11. Mr. Ford appeared on January 18, 2005 but refused to furnish a Collection Information Statement and the delinquent returns as requested in the Summons.

12. Last chance for Summons appearance appointment was scheduled for May 17, 2005 at 10:00 A.M.

13. On May 12, 2005 a letter was received from taxpayer advising that he had a conflict with the May 17, 2005 date and requested a change date of either June 6, 2005 or June 20, 2005.

14. I mailed a letter to Mr. Ford on May 16, 2005 scheduling a new summons appearance date of June 6, 2005 at 10:00 A.M.

15. On June 3, 2005, Mr. Ford left a voice mail advising me that he had a death in his family and could not keep the June 6, 2005 appointment. Mr. Ford requested that the appointment be rescheduled for June 20, 2005.

16. On June 6, 2005, I mailed a letter to Mr. Ford rescheduling the summons appearance time to June 20, 2005 at 1:30 P.M.

17. Due to a family emergency, I was unable to meet with Mr. Ford. Revenue Officer Mike Hicks was assigned to meet with Mr. Ford on June 20, 2005.

18. Mr. Ford met with Revenue Officer Hicks on June 20, 2005 but refused to give Officer Hicks any of the information requested in the Summons.

19. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

20. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

21. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the Federal tax liability of Barry S. Ford for the following years: 1997, 1998, 1999, 2000 and 2001.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 21st day of march, 2006.

Brenda K. Cauley
Brenda K. Cauley
Revenue Officer

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

UNITED STATES OF AMERICA,
Petitioner,
v.
BARRY S. FORD,
Respondent.

2006 APR 28 P 1:09

DEBRA P. HACKETT, CLK
U.S. DISTRICT COURT
MOBILE DISTRICT ALA

~~1:06~~
1:06 mc 3297-MHT

DECLARATION

Michael L. Hicks declares:


1. I am a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance Area 1, Internal Revenue Service.
2. In my capacity as a Revenue Officer, I assisted Brenda Cauley in conducting an investigation into the tax liability of Barry S. Ford for the following year: 1997, 1998, 1999, 2000 and 2001.
3. In furtherance of the above investigation, I agreed to meet with Mr. Ford for a previously scheduled summons appearance on June 20, 2005. Ms. Cauley could not meet with Mr. Ford because of a family emergency.
4. On June 20, 2005, the respondent, Barry S. Ford, appeared but refused to provide any of the information requested in the Summons.

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2008 MAY -2 P 3: 43
UNITED STATES
MARSHALS SERVICE
MIDDLE ALABAMA
New employee
Internal Revenue

Exhibit 2

5. I declare under penalty of perjury that the foregoing is true and correct.

Executed this 4th day of April, 2006.



Michael L. Hicks
Revenue Officer



Summons

In the matter of BARRY S FORD, 1704 TRAWICK RD, DOTHAN, AL 36305-7136

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Small Business/Self Employed - Gulf States Area

Periods DECEMBER 31, 1997, DECEMBER 31, 1998, DECEMBER 31, 1999, DECEMBER 31, 2000 AND DECEMBER 31, 2001

The Commissioner of Internal Revenue

To BARRY S FORD

At 202 W. ADAMS ST., STE 2, DOTHAN, AL 36303

You are hereby summoned and required to appear before Brenda K. Cauley, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for JANUARY 1, 2004 - OCTOBER 31, 2004, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

ATTESTATION

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Brenda Cauley
Signature of IRS Official Serving the Summons

Revenue Officer
Title

Do not write in this space

RECEIVED
2006 MAY -2 P 3:43
UNITED STATES
MARSHAL'S SERVICE
MIDDLE ALABAMA

Business address and telephone number of IRS officer before whom you are to appear:

202 W. Adams St., Ste. 2, Dothan, AL 36303 334-793-2813, ext 29

Place and time for appearance at: 202 W. Adams St., Ste. 2, Dothan, AL 36303

IRS
Department of the Treasury
Internal Revenue Service
www.irs.gov
Form 2039(Rev. 12-2001)
Catalog Number 21405J

on the 30TH day of NOVEMBER, 2004 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 9th day of November, 2004

Brenda Cauley
Signature of Issuing Officer

Revenue Officer
Title

Signature of Approving Officer (if applicable)

Title

Exhibit 3

Original -- to be kept by IRS

Address of Noticee (if mailed): _____



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

11-9-2004

Time

10:40 A

How Summons Was Served

1. ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature

Brenda Courley

Title

Revenue Officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____

Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

How Notice Was Given

- | | |
|---|--|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____ | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed. |
| | <input type="checkbox"/> No notice is required. |

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title